

Howard A. Hawthorne

v.

Town of Belmont

Docket No. 6309-89

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$74,300 (land, \$34,700; buildings, \$37,600) on an A-frame house on 1+ acres (the Property). For the reasons stated below, the appeal for abatement is granted.

The Taxpayer has the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayer paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayer carried this burden and proved he was disproportionally taxed.

The Taxpayer argued the assessment was excessive because:

- (1) the increase in the land assessment was too much; and
- (2) there are several problems with the A-frame from functional to physical deficiencies.

The Town argued the assessment was proper because:

- (1) it was in line with other assessments; and
- (2) the assessor made adjustments for problems with the A-frame.

Based on the evidence, we find the correct assessment should be \$66,660 (land \$34,700 and building \$31,960). This assessment is ordered

because the board concluded the Taxpayer's testimony concerning the problems with the A-frame was very credible. Therefore, an additional 15 percent functional depreciation was given to the building.

If the taxes have been paid, the amount paid on the value in excess of \$66,660 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

August 23, 1991

BOARD OF TAX AND LAND APPEALS

—

George Twigg, III, Chairman

Ignatius MacLellan, Esq.

I certify that copies of the within decision have been mailed this date, postage prepaid, to Howard A. Hawthorne, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Belmont.

August 23, 1991

Brenda L. Tibbetts, Clerk